



**City of Wheeler Adopted Budget
Fiscal Year 2016-2017**

CITY OF WHEELER ADOPTED BUDGET
FISCAL YEAR 2016 - 2017
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City of Wheeler Budget Message

Fiscal Year 2016-2017

Dear City Council members, Budget Committeepersons, and City Constituents:

Please find attached the Proposed 2016/2017 FY budget. This year's budget is a more robust financial plan as compared to previous years and there are a number of adjustments reflecting these changes. In broad terms, the City's financial circumstances have improved over the last several budget cycles. This is due in no small part to practical financial planning within expenditure categories, and conservatively estimating revenues. This has resulted in cash surpluses in some funds, and reduced spending in others. The City also implemented a number of fund transfer alterations over the last two years that have allowed diminishing funds to rebound after unforeseen expenses in both FY 14/15 and FY 15/16, and stable funds to support lower performing funds where appropriate based on designation of relevant and associated expenditures.

The biggest adjustment for FY 16/17 is in the total budget figure. Controlling for "Budget Riders" or large, one time, anticipated revenues and expenditures, the overall budget has increased by 11.9%, reflected as \$1,069,469.00 in FY 15/16 and increasing to \$1,196,750 in FY 16/17 (a change of \$127,281). This is due in large part to smaller one time FEMA grants in aid (estimated at \$35,000) that are anticipated for the year, in addition to a growing cash on hand surplus across all funds following the last two fiscal years (reported as an increase of \$59,444), and increased contingency/unappropriated ending fund balances. Adding to this are small additions of newly anticipated revenue line items in the General Fund that have been added for FY 16/17 (estimated at \$20,000). Altogether, these three revenue sources account for \$114,444 in newly expected funds and associated expenditures.

Additionally, the City anticipates to receive a modest increase of "Direct Source Revenue" (Interest, Previous Levied Taxes, Assessments, and Utility Fees) estimated at slightly more than \$3,000 over FY 15/16. These revenues have been estimated with conservative and historical methods as this has yielded good returns on cash balances across all funds and they are expected to increase within the next fiscal year upon completion of the Water Rate Study. Other resources (not accounting for internal fund transfers, potential grants, miscellaneous items, donations, or rarely realized service fees), account for an additional \$118,208 in anticipated revenue based on historical performance and forecasting.

Expenditures have increased as well for the upcoming year with the largest increase in Personal Services. The increase over FY 15/16 is expected to reach 5.2%, and is due in large part to an averaged increase in payroll and workers compensation expenses of 5.6% across all employees. This expenditure category has also risen within the last two fiscal years due to a 45% state mandated increase in employee retirement contributions, in addition to scheduled employee wage increases and COLA's (Cost of Living Adjustments) based off of the Consumer Price Index (CPI).

The City also anticipates modest increases in spending for general Capital Improvements for the year at 7%, and 4% on Materials and Services over FY 15/16, less new line items within the General Fund that may or may not perform to expected levels. Some limited flexibility has been built into Materials and Services, particularly in the General Fund, where expenditures have historically been restricted due to underperforming fund balances.

The City has budgeted for a one time "Budget Rider" expenditure of \$700,000, increasing the total budget to \$1,896,768. This total is reported separately as it is contingent upon the City's receipt of \$520,000 in FEMA Hazard Mitigation Funds, with the addition of \$180,000 in forecasted support funds that the City will need to generate. This line item has been budgeted should the City receive the funding based upon a 2016 grant application following the 2105 winter storms. It should be noted that if these funds are realized, the City will need to consider additional structured long term debt.

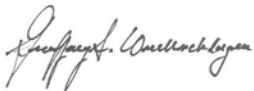
As reported in the opening of this year's budget message, the City has realized growth in cash reserves. These are historically broken into two categories less Cash on Hand:

- 1.) Contingency: Contingency Funds are kept as accessible funding within the City's operational funds. These are appropriated funds for any given fiscal year that are not assigned to any one spending category. For FY 16/17 the City realized a 17.8% increase in contingency funding over FY 15/16. This is due in large part to the reduction in fund transfers out of the General Fund over the last to budget cycles. This has built flexibility into the General Fund that the City needs to meet its most pressing operational needs, in addition to providing security to the City's primary operations. All other funds have either increased or remained constant with FY 15/16 levels, save for the Storm Water Drainage Fund which has fluctuated over the last four budget cycles.
- 2.) Unappropriated Ending Fund Balance: These funds are kept in reserve within the City's long term planning funds that account for future capital improvements and materials, in addition to debt service for infrastructure. The City has realized an 11.3% increase over FY 15/16 and a long term increase over FY 13/14 of 28.4%. This is primarily due to fund transfers into the long term planning funds, and the accumulation of interest within those funds. The City will need to plan accordingly in FY 17/18 to reintroduce some of the recently restricted fund transfers to keep these balances from becoming static in long term financial planning. This is most realized within the Street Local Improvement District Fund which does not currently have a transfer in line item, and has diminished over time due to the City's increasing responsibility to cover loan payments for delinquent accounts.

As stated over the last several fiscal years within the budget message, the City planned very conventionally following unforeseen expenses beginning in FY 14/15. As you consider the revenue streams, and more importantly the appropriations for FY 2016/2017, please take careful note as to what has been done between funds to try and mitigate past conditions while controlling for the purposing of monies. The most important element to take note of is the building up of Cash Reserves and how these have controlled for increases across all funds. You will find explanations in the budget notes for each section that offer rationale for each expenditure and revenue item.

This budget cycle offers a favorable financial condition that the City can use to its advantage based on budgeting techniques employed to shore up reserves. Additionally, the City is in a potential position to plan Capital Projects with the assistance of anticipated Federal funding. Within the combination of these two circumstances, the City will look to capitalize on long range planning opportunities for greater infrastructure capacity and revenue generation. It is with great pleasure that I offer to you, the FY 16/17 Budget, representing the initial steps in that plan.

Sincerely,



Geoffrey S. Wullschlager
City Manager / Budget Officer

2016/17 BUDGET
GENERAL FUND – RESOURCES (page 1)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year less future receivables and payables as of budget preparation date
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated being collected in this fiscal year; estimate based on average of annual performance for the last two fiscal years and rounded down 1.6% for margin of error.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account, and based on annual performance of line item in current (2015/2016) fiscal year.
- 6 - State liquor tax: For FY 15/16, the City has received 9 monthly payments, the average of which has been taken and calculated out for the annual period to forecast next year's receipts.
- 7 - City business licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 16/17 (67) and calculated to 56% of total fees that are deposited into the General Fund.
- 8 - Miscellaneous: All operating funds have a "Miscellaneous" resource line item; the estimate is based on performance to date which is within reason for FY 16/17 estimates.
- 9 - City zoning review/plan/dev. permit fees: Estimate based on previous several years' experience, and adjusted for possible downturn.
- 10 - State cigarette tax: Estimate based on 8 month average of receipts received to date and calculated for the full 12 month period remaining in FY 15/16, then slightly reduced by 13% for margin.
- 11 - Police fines: Estimate based on current year receipts to date, (10) with averages of last two remaining receipt cycles (May/June) for 2105 and 2014 added to year to date for total estimate. Reduced by 6.4% for margin
- 12 - Fines for City Ordinance Violations: Most violations are mitigated before a citation is actually issued thus estimate reflects historical trend.
- 13 - Transient lodging tax: Based on 15/16 total receipts to date minus accounts in arrears and rounded up 2.6% based on past performance.
14. Transient lodging tourism: Based on the 2% increase of transient lodging tax that took effect in FY 14/15, this amount represents a 2% markup based on anticipated Transient lodging tax for FY 16/17 which would yield receipts of \$5,600. This was compared to receipts of \$5,230.28 to date and adjusted to \$5,300 for margin.
- 15 - County land sales: Wheeler has not traditionally received any revenue in this category thus the forecast is set at historical receipts.
- 16 - DLCDD grants: a \$1,350 Coastal Management grant from Dept. Land Conservation and Development. This is a matching grant that we have used consistently to pay half the base cost of the Planner. \$1,000 is also included in the event that we receive a technical assistance grant.
- 17 - Administration fee from Water Fund: The General Fund pays for all administrative work for the Water Department, i.e. water billing, processing water payments, completing forms, payroll, etc. This entails significant staff time from both the Office Manager and the City Manager. See the Water Fund Expenditures for a description of this fee. This fee was kept consistent with FY 15/16 fees from the Water Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.
- 18 - Administration fee from Storm Water Drainage Fund: The General Fund pays for the administration of the Storm Water Department. This entails staff time from both the Office Assistant and the City Manager. This fee was kept consistent with FY 15/16 fees from the Storm Water Drainage Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.
- 19 - Administration fee from Street Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Assistant and the City Manager. This fee was kept consistent with FY 15/16 fees from the Street Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.

20. - Administration fee from Park Fund: The General Fund pays for the administration of the Park Department. This entails staff time from both the Office Manager and the City Manager. This fee was kept consistent with FY 15/16 fees from the Park Fund as significant increases in administrative cost are not anticipated, and to maintain a healthy balance of ending fund balances between funds.
21. - Administration fee from Water Capital Improvement Fund: The General Fund pays for the administration of any Water Capital Improvements. This line item was added for FY 15/16 as it is anticipated that 25% of the City Managers time will be spent working on capital improvement projects with the completion of the Water Master Plan update. This fee was kept consistent with FY 15/16 fees from the Water Capital Improvement Fund as significant increases in administrative cost are not anticipated.
- 22 – State Shared Revenue Funds: Designed for one-time expenses, and estimated at 9 payments to date for current year, and averaged across remaining 3 months of current fiscal year. This estimate was reduced by 4.8% for margin.
23. – Community Support Donation: This is a new line item created for FY 16/17 so that the City may account for any funds donated to the City for either internal purposes, or for external community support projects, or charity.
24. – Recreational Marijuana Tax: This is a new line item created for FY 16/17 in accordance with the allowance of Oregon local governmental entities to tax recreational marijuana gross receipts at 3%.
- 28 - Taxes estimated to be received: These are property taxes from the City permanent rate levy. We have received 104.6% of estimated receipts for FY 15/16 and added the average of June receipts for FY 13/14 and 14/15 to complete estimated receipts for FY 16/17.

	LB-20			RESOURCES				Page 1
				GENERAL FUND				CITY OF WHEELER
	Historical Data			Budget for Next Year 2016/2017				
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
	Year 13/14	Year 14/15	15/16	RESOURCE DESCRIPTION	Budget Officer	Budget Comm.	City Council	
1	27,012	19,076	6,012	Available cash on hand	23,283	23,283	23,283	
2	3,400	3,515	3,450	Prev. levied taxes est. to be received	3,050	3,050	3,050	
3	1,000	2,597	580	Interest	200	200	200	
4								
5				Other Resources				
6	5,425	5,900	5,935	State liquor tax	5,857	5,857	5,857	
7	2,000	1,500	1,772	City business licenses (56% of total fees)	2,220	2,220	2,220	
8	500	500	500	Miscellaneous	150	150	150	
9	2,800	975	1,150	City zoning review/planning/develop fees	1,300	1,300	1,300	
10	573	523	500	State cigarette tax	510	510	510	
11	8,500	9,500	11,800	Police Fines	14,726	14,726	14,726	
12	500	0	0	Fines City Ordinance Violations	0	0	0	
13	26,000	24,722	27,949	Transient lodging tax	28,000	28,000	28,000	
14			5,151	Transient lodging tax tourism	5,300	5,300	5,300	
15	10	0	0	County land sales	0	0	0	
16	3,700	3,700	3,700	DLCD grants	2,350	2,350	2,350	
17	52,000	52,000	54,600	Admin. fee from Water Fund	54,600	54,600	54,600	
18	3,600	3,600	3,744	Admin. fee from Stormwater Fund	3,744	3,744	3,744	
19	1,000	1,000	1,040	Admin. fee from Street Fund	1,040	1,040	1,040	
20	500	500	500	Admin. fee from Park Fund	500	500	500	
21		5,000	13,960	Admin fee from Water C. Improvement	13,960	13,960	13,960	
22	4,000	4,000	4,000	State Shared Revenue Funds	4,500	4,500	4,500	
23				Community Support Donation	10,000	10,000	10,000	
24				Recreational Marijuana Tax	10,000	10,000	10,000	
25								
26								
27	142,520	138,608	146,343	Total resources, except taxes to be levied	185,290	185,290	185,290	
28	////////	89,600	92,300	Taxes estimated to be received	98,000	98,000	98,000	
29	88,000	////////	////////	Taxes collected in year levied	////////	////////	////////	
	230,520	228,208	238,643	TOTAL RESOURCES	283,290	283,290	283,290	

2016/17 BUDGET
GENERAL FUND – REQUIREMENTS (page 2)

PERSONAL SERVICES:

- 2 - City Manager/Recorder: Pay for the City Manager, including a 1.4% cost of living increase July 1 (based on 2016 Q3, Q4, and 2017 Q1 Consumer Price Index inflation rate forecast average). This line item also reflects a potential step increase to Step 4 of the Wheeler Salary Schedule and a 1% contingency for payroll expense calculation
- 3 - Office Manager: Pay for the Office Manager, including a 1.4% cost of living increase July 1 (based on 2016 Q3, Q4, and 2017 Q1 Consumer Price Index inflation rate forecast average). The Office Manager has reached the terminus of traditional step increases and a new step has been budgeted for half the fiscal year if City Administration deems it appropriate based on performance. There is also a 1% contingency for payroll expense calculation.
- 4,5,6,7,8,9 - Payroll expenses: Payroll costs and employee benefits for the City Manager and the Office Manager. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance (total of 4.88% increase of FY 15/16), AD&D insurance, and PERS retirement for the Office Manager and City Manager.
- Health cost will remain at the 2016 increase of 7.8% over 2015 for the first 6 months of the FY, and increase by 2.5% for the second half of the FY.
 - Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2016. These costs will increase in the first half of calendar year 2017 by 5.4%
 - Vision cost will remain at the 2016 increase of 6.33% over 2015 for the first 6 months of the FY, and remain flat for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Office Manager and City Manager.
 - Social Security cost is calculated at 6.2% of total wage level for Office Manager and City Manager.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under “Unemployment”.
 - Misc. Payroll Expenses and Workers Compensation will be increasing 98.8% from \$2,905 in 15/16 to \$5,776 in 16/17. The City’s insurer reports an overall adjustment of 7.2% of gross salary, while the City’s insurance broker reports that the rate increase could be as low as 4%. City budget officer calculated an average of 5.6% to be used as the multiplier of gross salary.
 - Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate is set at 12.46% of gross salary.

MATERIALS AND SERVICES:

See next page

CAPITAL OUTLAY:

No capital outlay expenditures are budgeted for this year.

TRANSFERRED TO OTHER FUNDS:

- 20 - Transfer to Buildings Reserve Fund: This transfer is temporarily suspended in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 21- Transfer to Park Fund: This transfer is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own.
- 22 - Transfer to Street Fund: This transfer is temporarily suspended in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund. The Street Fund currently has a healthy cash balance.
- 23 - Transfer to Public Works Equip Reserve Fund: This transfer is temporarily suspended this year in order to retain additional operating funds

in the General Fund. The public works funds are providing contributions to this fund.

24 - Transfer to Water Debt Service Fund: This transfer is necessary to cover the amount of the water bond tax levy not actually collected.

26 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. The budgeting strategies over the last two fiscal years have increased this balance to healthier levels needed within the General Fund for FY 16/17.

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	LB-30				REQUIREMENTS SUMMARY			
					GENERAL FUND			CITY OF WHEELER
	Historical Data				Budget for Next Year 2016/2017			
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
	Year 13/14	Year 14/15	15/16		Budget Officer	Budget Comm.	City Council	
					REQUIREMENTS DESCRIPTION			
1					PERSONAL SERVICES			
2	49,404	50,868	55,842	City Manager/Recorder	58,020	58,020	58,020	
3	38,784	41,538	44,491	Office Manager	45,126	45,126	45,126	
4	3,300	3,330	2,905	Misc. Payroll Expenses (WC)	5,776	5,776	5,776	
5	5,200	5,550	12,502	Employee Retirement	12,852	12,852	12,852	
6	14,500	14,308	15,276	Insurance	16,024	16,024	16,024	
7	1,350	1,350	1,455	Medicare	1,496	1,496	1,496	
8	5,500	5,729	6,221	Social Security	6,395	6,395	6,395	
9	115	15	15	Unemployment	15	15	15	
10	29,965	30,282	38,374	Payroll Expenses Total	42,558	42,558	42,558	
11	118,153	122,688	138,707	TOTAL PERSONAL SERVICES	145,704	145,704	145,704	
12	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////	
13				SEE ATTACHED DETAIL				
14								
15	64,335	65,694	67,654	TOTAL MATERIALS & SERVICES	83,909	85,694	85,694	
16	0	0	0	CAPITAL OUTLAY	0	0	0	
17								
18	0	0	0	TOTAL CAPITAL OUTLAY	0			
19				TRANSFERRED TO OTHER FUNDS				
20	0	0	0	Transfer to Buildings Reserve Fund	0	0		
21	19,000	19,000	17,000	Transfer to Park Fund	17,000	17,000	17,000	
22	3,000	3,000	0	Transfer to Street Fund	0	0	0	
23	0	0	0	Transfer to PW Equip Reserve Fd	0	0	0	
24	3,000	3,000	3,000	Transfer to Water Debt Srv Fund	3,000	3,000	3,000	
25	25,000	25,000	20,000	TOTAL TRANSFERS	20,000	20,000	20,000	
26		14,826	12,282	OPERATING CONTINGENCY	33,677	31,892	31,892	
27	23,032	////////	////////	Ending balance (prior years)				
28	////////	0	0	Unappropriated ending fund balance	0	0	0	
	230,520	228,208	238,643	TOTAL REQUIREMENTS	283,290	283,290	283,290	

2016/17 BUDGET
GENERAL FUND REQUIREMENTS - MATERIALS AND SERVICES (page 3)

- 2 - Legal: Attorney fees or other legal expenses. This is based off of past performance, and historical funding levels prior to reduction in FY 15/16.
- 3 - Audit: Total fees for audit that are anticipated to increase in FY 16/17
- 4 - Police contract: Accepted by Council in 2011-12. This expense will not increase in FY 16/17 and expenditure reflects actual costs from FY 15/16..
- 5 - Publishing, budget: Legal and other ads in *The Headlight Herald*, including the required budget notices, and ads in *The North Coast Citizen*. Expenditure reflects annual anticipated costs based on historical performance.
- 6 - Insurance, bond: The estimated cost is to rise 9.1% per City insurance broker. A small amount of contingency has been built in to the line item at .5%.
- 7- City Hall util./maint.: Electricity, rest room supplies, light bulbs, and minor maintenance at City Hall. This has been reduced based on FY 15/16 performance.
- 8 - Office supplies, phone, paper, copier lease and supplies, general office materials. Phone includes fax and internet. This has been increased for FY 16/17 to account for increases anticipated for a new copier lease contract and the purchase of a shredding device. With anticipated costs, there will be 4% contingency within the expenditure.
- 9 - City Council mtg. exp.: Includes meeting incidentals and reimbursement expenses for attending various meetings and training session where Councilors represent the City
- 10 - Membership dues: \$317 for the League of Oregon Cities (LOC), \$518 for the Tillamook County Economic Development Council, and \$250 for ColPac, \$50 for the Oregon Cooperative Procurement Program (ORCPP). There is a small contingency built in to account for the fluctuation of a few dollars year over year within the League of Oregon Cities dues.
- 11 - Planner: Contract is not to exceed \$500 per month. The planner also charges for permit application expenses; these payments are reflected in line 18.
- 12 - Planning Commission exp.: For legal ads when required for Commission hearings and reimbursement expenses for Commissioners attending various meetings and training, in addition to any meeting expenses of the Commission.
- 13 – Building / Land Use permit fee exp.: Pass-thru of Planner review charges for permits. This will remain as forecasted in previous FY as it is anticipated that these costs will rise in FY 16/17.
- 14 - Staff meetings/classes: For City Manager and Office Assistant to attend meetings and training sessions related to general City business.
- 15 - Minor equipment: All operating funds have a line item for minor equipment. Maintaining at FY 15/16 levels as a backup to anticipated city equipment needs.
- 16 - Support for special projects: Special projects include Centennial-related projects, the annual Clean-up Day, and any others. This has been maintained to meet the minimum needs in FY 16/17: Clean-up Day \$550, \$100 residual contingency.
- 17 - Emergency preparedness: Money for materials to improve citizens' emergency preparedness. Based on 16/17 cost estimates, \$413 will be realized in telecommunications and \$550 to the Emergency Volunteer Corps. An overage has been built in for FY 16/17 of \$1,037 for City Hall supplies for staff in the event of an emergency in addition to \$1,785 for Wheeler Emergency Preparedness itemized supplies for site and shelter requirements.
- 18 – Annual fee for security system based on estimate from contractor.
- 19 - Website: Annual hosting and maintenance fees which will be reduced for FY 16/17 based on average cost (\$204) over last two fiscal years.
- 20 - Port of Till Bay RR lease fee: The City has a lease agreement with the POTB for use and maintenance of the diagonal parking area downtown and the depot and restrooms. This is increased 3% for FY 16/17 based on past performance.
- 21 - Financial software maintenance monthly fee based off of an average increase of \$40 a year for the last three fiscal years.
- 22 - Ethics Commission annual fee: This fee is based on our audit fee to the State. This estimate is based off of the most recent information from the State with a built in contingency of 11%.
- 23 – Misc. Expense: Any General Fund materials expenses other than those listed explicitly in the fund, including expenditure of donations
- 24 – Bank Fees: Fees charged to maintain the City's bank accounts, estimated on last several years performance where there was less than a 1% adjustment in cost.
- 25 – Remote computer backup: Off-site backup of all City hard drives. This is set at \$120 monthly and then split between the General Fund and Water Fund.
- 26 – Postage meter and supplies: Lease fees for postage meter, and funds for postage. Estimated to be at \$650 based on vendor rates for the year with small contingency.

27. Transient Lodging Tourism: For the expenditure of TLT tax intended for tourism related activities and projects.

28. Community Support: This is a new line item for FY 16/17 to specifically account for the expenditure of donations to the City for internal purposes or external charities and community support.

2016/17 BUDGET

WATER DEBT SERVICE FUND – RESOURCES (page 4)

Three bonds for the Water Pipeline/Reservoir Project were issued in April 2004. The original amount of the bonds was \$1,156,300; the interest rate on each bond is 4.375%; annual payments total \$61,725. Historically, we have kept approximately 1/12 of the annual payment in reserve; because of higher collection rates in recent years, this ratio is now up to 1/5. This is a healthy level so the transfer from the General Fund has been maintained from 13/14 levels for fiscal consistency.

- 1 - Beginning cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 5 - Transfer from General Fund: Because this fund has grown a healthy reserve, increasing each year, this transfer has been maintained from 13/14 levels for fiscal consistency. The reserve should hold steady now at 1/6 of the annual payment.
- 7 - Taxes estimated to be received: In order to raise the \$56,200 necessary to balance this Fund, \$61,725 will be levied. In this fund, we levy a set dollar amount, rather than a rate; it remains constant from year to year. This amount is separate from the permanent rate levy which appears in the General Fund. We have to subtract a percentage (we use 9%) for taxes that will not be collected this year. Some of that 9% is the 3% discount tax payers receive if they pay all their tax by November 15. The rest is the delinquent taxes which will be paid over the next seven years (see 'Prev. levied taxes est. to be received' above).

WATER DEBT SERVICE FUND – REQUIREMENTS

- 17 - 4/28/04, Loan #3, 4/28/15: Principal payment amount for the \$505,400 bond
- 18 - 4/28/04, Loan #5, 4/28/15: Principal payment amount for the \$442,000 bond
- 19 - 4/28/04, Loan #7, 4/28/15: Principal payment amount for the \$208,900 bond
- 24 - 4/28/04, Loan #3, 4/28/15: Interest payment amount for the \$505,400 bond
- 25 - 4/28/04, Loan #5, 4/28/15: Interest payment amount for the \$442,000 bond
- 26 - 4/28/04, Loan #7, 4/28/15: Interest payment amount for the \$208,900 bond
- 32 - Total unappropriated ending fund balance: The reserve referred to above.

LB-35				BONDED DEBT		Bond Debt Payments are for:			
				RESOURCES AND REQUIREMENTS		General Obligation Bonds			
				WATER DEBT SERVICE FUND		CITY OF WHEELER			
Historical Data						Budget for Next Year 2016/2017			
Actual		Adopted Budget		DESCRIPTION OF		16/17			
Second Preceding	First Preceding	This Year		RESOURCES AND REQUIREMENTS		Proposed by	Approved by	Adopted by	
Year 13/14	Year 14/15	15/16				Budget Officer	Budget Comm.	City Council	
				RESOURCES					
1	10,104	9,376	11,681	Beginning Cash on Hand		13,846	13,846	13,846	
2	2,500	2,500	2,250	Prev. levied taxes est. to be received		2,050	2,050	2,050	
3	100	100	150	Interest		250	250	250	
4	0	0	0	Misc		0	0	0	
5	3,000	3,000	3,000	Transfer from General Fund		3,000	3,000	3,000	
6	15,704	14,976	17,081	Total Resources, Except Taxes to be Levied		19,146	19,146	19,146	
7	////////	56,200	56,200	Taxes Estimated to be Received		56,200	56,200	56,200	
8	56,200	////////	////////	Taxes Collected in Year Levied					
9	71,904	71,176	73,281	TOTAL RESOURCES		75,346	75,346	75,346	
10					REQUIREMENTS				
11					DEBT SERVICE				
12					<u>Bond Principal Payments</u>				
13									
14					<u>Bond Interest Payments</u>				
15									
16					Issue Date	Budgeted Payment Date			
17	9,049	9,445	9,858	4/28/04, Loan #3	4/28/17	10,290	10,290	10,290	
18	7,892	8,238	8,598	4/28/04, Loan #5	4/28/17	8,974	8,974	8,974	
19	3,733	3,897	4,067	4/28/04, Loan #7	4/28/17	4,245	4,245	4,245	
20	20,674	21,580	22,523	Total Principal		23,509	23,509	23,509	
21					<u>Bond Interest Payments</u>				
22									
23					Issue Date	Budgeted Payment Date			
24	17,930	17,534	17,121	4/28/04, Loan #3	4/28/17	16,689	16,689	16,689	
25	15,702	15,356	14,996	4/28/04, Loan #5	4/28/17	14,620	14,620	14,620	
26	7,419	7,255	7,085	4/28/04, Loan #7	4/28/17	6,907	6,907	6,907	
27	41,051	40,145	39,202	Total Interest		38,216	38,216	38,216	
28					TOTAL DEBT SERVICE		61,725	61,725	61,725
29	61,725	61,725	61,725						
30									
31	10,179	////////	////////	Ending balance (prior years)		////////	////////	////////	
32	////////	9,451	11,556	Total Unapprop. Ending Fund Balance		13,621	13,621	13,621	
33	71,904	71,176	73,281	TOTAL REQUIREMENTS		75,346	75,346	75,346	

2016/17 BUDGET

STREET L.I.D. – RESOURCES (page 5)

- 1 - Cash on hand: Amount left over from current fiscal year to start the new fiscal year. Of the original 19 properties in the Local Improvement District (L.I.D.) twelve have paid their assessments in full, three are current, and four are in arrears. The four accounts that are in arrears are the reason that the available Cash on Hand has diminished over time. This was halted between FY 14/15 and FY 15/16 by the addition of another fully paid assessment.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Member assessments: The annual assessments due this fiscal year from eight members of the LID who still have balances outstanding.

STREET L.I.D. – REQUIREMENTS

- 13 - Annual loan payment: Annual payment, due December 1, 2016; the interest rate is 5.46%. As of July 1, 2016 the outstanding principal balance on the loan is \$50,539. The original amount of the loan was \$98,438. The final payment is due in 2026.
- 23 - Unappropriated ending fund balance: Estimated amount left in the fund after the annual payment is made.

	LB-10			SPECIAL FUND			
				RESOURCES AND REQUIREMENTS			
				STREET L.I.D. FUND		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2016/2017		
	Actual		Adopted Budget	DESCRIPTION OF			
	Second Preceding	First Preceding	This Year	RESOURCES AND REQUIREMENTS	Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16		Budget Officer	Budget Comm.	City Council
				RESOURCES			
1	27,456	25,236	25,564	Cash on hand	19,839	19,839	19,839
2	200	200	125	Interest	130	130	130
3	4,000	2,570	1,997	Member assessments	2,000	2,000	2,000
4							
5							
6							
7							
8	31,656	28,006	27,686	TOTAL RESOURCES	21,969	21,969	21,969
9							
10				REQUIREMENTS			
11							
12				DEBT SERVICE			
13	7,457	7,457	7,457	Annual loan payment	7,457	7,457	7,457
14	7,457	7,457	7,457	TOTAL DEBT SERVICE	7,457	7,457	7,457
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	24,199	////////	////////	Ending balance (prior years)	////////	////////	////////
25	////////	20,549	20,229	UNAPPROPRIATED ENDING FUND BALANCE	14,512	14,512	14,512
26	31,656	28,006	27,686	TOTAL REQUIREMENTS	21,969	21,969	21,969

2016/17 BUDGET

STORM WATER DRAINAGE FUND – RESOURCES (page 6)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 5 - Monthly utility fees: Monthly utility fees: As of budget creation, the City has received 88.78% of target revenue for 15/16 with 10.13% of the year remaining. This estimate was made in the 15/16 budget cycle with a target of revenue at 94% for FY 15/16; holding that 94.17% of revenue had been received for the year with 6.0% of the year remaining. Thus conservative estimates for F/Y16/17 suggest keeping this resource at 94.17% based on prior year's performance.
- 6 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 7 - Storm water review fee: Anticipated two new homes.
- 8 - Franchise fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the storm water drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD , and Western Oregon Waste. For FY 15/16 this line item has underperformed as of budget creation, but an estimated total of 2.6% of total receipts is expected to be paid by fiscal year end, putting the revenue source above forecasted revenues. Total receipts received for FY 14/15 are within 1.6% of budgeted revenues for FY 16/17.

LB-20			RESOURCES					
			STORM WATER DRAINAGE FUND			CITY OF WHEELER		
Historical Data			Budget for Next Year 2016/2017					
Actual		Adopted Budget						
Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by	
Year 13/14	Year 14/15	15/16			Budget Officer	Budget Comm.	City Council	
RESOURCE DESCRIPTION								
1	17,888	29,497	26,687		Available cash on hand	20,336	20,336	20,336
2	50	50	100		Interest	100	100	100
3								
4					Other Resources			
5	15,500	14,585	14,600		Monthly utility fees	14,600	14,600	14,600
6	125	0	0		Miscellaneous	0	0	0
7	150	150	150		Stormwater review fee (2 x \$75)	150	150	150
8	9,900	11,140	12,250		Franchise fees (1/2)	12,500	12,500	12,500
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
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20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	43,613	55,422	53,787		TOTAL RESOURCES	47,686	47,686	47,686

2016/17 BUDGET

STORM WATER DRAINAGE FUND – REQUIREMENTS (page 7)

PERSONAL SERVICES:

- 1 - Public Works Tech: 25% of the pay for the Public Works Tech's time, including a 1.4% cost of living increase July 1 (based on 2016 Q3, Q4, and 2017 Q1 Consumer Price Index inflation rate forecast average). As the Public Works Tech. has reached the terminus of traditional step increases, a new step has been budgeted for half the fiscal year if City Administration deems it appropriate based on performance.
- 2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement
- Health cost will remain at the 2016 increase of 7.8% over 2015 for the first 6 months of the FY, and increase by 2.5% for the second half of the FY.
 - Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2016. These costs will increase in the first half of calendar year 2017 by 5.4%.
 - Vision cost will remain at the 2016 increase of 6.33% over 2015 for the first 6 months of the FY, and remain flat for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
 - Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
 - Misc. Payroll Expenses and Workers Compensation will be increasing 98.8% from \$2,905 in 15/16 to \$5,776 in 16/17. The City's insurer reports an overall adjustment of 7.2% of gross salary, while the City's insurance broker reports that the rate increase could be as low as 4%. City budget officer calculated an average of 5.6% to be used as the multiplier of gross salary.
 - Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate is set at 12.46% of gross salary.

MATERIALS AND SERVICES:

- 12 - Regular oper/maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is being reduced based on past utilization.
- 13- Admin fee to General Fund: The General Fund pays for the administration of the Storm Water Department. This entails staff time from both the Office Manager and the City Manager. This is being maintained at FY 15/16 levels based on current year utilization.
- 14 - Contract maintenance/services: For work the City has to contract out to have done, for equipment rental, or for temporary labor. This is being retained based on past performance.
- 15 - Engineering services: For any City Engineer fees. This is being retained for flexibility within the fund.
- 16 - Minor equipment: All operating funds have a line item for minor equipment. This is being retained for flexibility within the fund.
- 17 - Temp Utility Worker: For summer help maintaining storm drains. Estimated \$18.00 per hour total cost during the period between May and October. Additional cost in the Street Fund, Water Fund, and Park Fund.

CAPITAL OUTLAY:

21 – Misc. capital projects: This line item will be used for any small projects that become necessary, outside those in the Master Plan.

TRANSFERRED TO OTHER FUNDS:

26 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund.

27 - Transfer to Storm Water Cap Imp Fund: \$6,000 is transferred this year, to maintain a healthy contingency and for Storm Water Master Plan projects.

28 - Transfer to Buildings Reserve Fund: This is an annual transfer. It has been reduced in FY 16/17 based on priorities between the two funds.

31 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds, and maintain higher amounts when possible in key operating funds.

LB-30			REQUIREMENTS SUMMARY				
			STORM WATER DRAINAGE FUND			CITY OF WHEELER	
Historical Data			Budget for Next Year 2016/2017				
Actual		Adopted Budget					
Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
Year 13/14	Year 14/15	15/16		Budget Officer	Budget Comm.	City Council	
REQUIREMENT DESCRIPTION							
PERSONAL SERVICES							
1	11,673	12,198	13,390	Public Works Tech (25%)	13,578	13,578	13,578
2	375	403	363	Payroll Expenses Misc (WC)	761	761	761
3	690	732	1,669	Employee Retirement	1,692	1,692	1,692
4	1,825	1,805	1,925	Insurance	2,107	2,107	2,107
5	185	177	195	Medicare	197	197	197
6	750	756	830	Social Security	842	842	842
7	20	5	5	Unemployment	5	5	5
8	3,845	3,878	4,987	Payroll Expenses Total	5,604	5,604	5,604
9	15,518	16,076	18,377	TOTAL PERSONAL SERVICES	19,182	19,182	19,182
10							
11				MATERIALS AND SERVICES			
12	2,000	1,500	1,400	Regular oper/maint	1,300	1,300	1,300
13	3,600	3,600	3,744	Admin fee to General Fund	3,744	3,744	3,744
14	500	500	500	Contract maintenance/services	500	500	500
15	500	500	500	Engineering services	500	500	500
16	885	500	500	Minor equipment	500	500	500
17	1,500	1,500	1,500	Temp Utility Worker	1,500	1,500	1,500
18	8,985	8,100	8,144	TOTAL MATERIALS & SERVICES	8,044	8,044	8,044
19							
20				CAPITAL OUTLAY			
21	2,500	2,500	2,500	Misc capital projects	2,500	2,500	2,500
22							
23	2,500	2,500	2,500	TOTAL CAPITAL OUTLAY	2,500	2,500	2,500
24							
25				TRANSFERRED TO OTHER FUNDS			
26	1,000	1,000	1,000	Transfer to PW Equip Reserve Fd	1,000	1,000	1,000
27	6,000	6,000	6,000	Transfer to Strm Water Cap Imp Fd	6,000	6,000	6,000
28	1,000	1,000	1,000	Transfer to Buildings Reserve Fund	500	500	500
29	8,000	8,000	8,000	TOTAL TRANSFERS	7,500	7,500	7,500
30							
31	8,610	20,746	16,766	OPERATING CONTINGENCY	10,460	10,460	10,460
32							
33	0	////////	////////	Ending balance (prior years)	////////	////////	////////
34	////////	0	0	Unappropriated ending fund balance	0	0	0
35	43,613	55,422	53,787	TOTAL REQUIREMENTS	47,686	47,686	47,686
36							Page 7
37							
38							

2016/17 BUDGET

STORM WATER CAPITAL IMPROVEMENTS FUND – RESOURCES (page 8)

- 1 - Cash on hand: Amount left over from the current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transferred IN from Strm. Wtr. Drainage Fd: This transfer covers Master Plan project expenditures and helps maintain contingency.
- 4 - SDCs (2 x \$1,213): System Development Charges (SDCs) for an estimated two new homes this year.
- 5 - Miscellaneous: Most funds have a Miscellaneous resource line item.
- 6 - FEMA Hazard Mitigation Funds: This is a new line item for FY 16/17 to account for FEMA Hazard Mitigation Grant Funds if received by the City for Storm Water projects, based on current year Hazard Mitigation Grant Fund application.
- 7 – City Storm Water Project Funds: This is a new line item for FY 16/17 to account for the potential requirement for funding to cover City Storm Water projects if the City receives FEMA Hazard Mitigation Grant funding. This amount represents the 25 % that the City will need to contribute towards the projects, with a small 3.9% contingency built in. These funds may come in the form of Federal, State, and or County assistance, in addition to local assistance, or bonded debt.

STORM WATER CAPITAL IMPROVEMENTS FUND – REQUIREMENTS CAPITAL OUTLAY:

- 15 – Master Plan Projects: Funding for projects identified in the Storm Water Master Plan. Funding for master plan projects formerly expended in the Storm Water Drainage Fund has been moved here. The City aspires to gain FEMA Hazard Mitigation Grant funding for FY 16/17, and other funds to complete Storm Water projects.
- 23 - OPERATING CONTINGENCY: Funds for unanticipated expenditures.

	LB-10			SPECIAL FUND					
				RESOURCES AND EXPENDITURES					
				STORM WATER CAPITAL IMPROVEMENTS FUND			CITY OF WHEELER		
	Historical Data				Budget for Next Year 2016/2017				
	Actual		Adopted Budget	DESCRIPTION OF					
	Second Preceding	First Preceding	This Year	RESOURCES AND REQUIREMENTS			Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16				Budget Officer	Budget Comm.	City Council
				RESOURCES					
1	1,976	2,721	8,317	Cash on hand		14,396	14,396	14,396	
2	20	20	40	Interest		80	80	80	
3	6,000	6,000	6,000	Transferred IN from Strm Wtr Drnage Fd		6,000	6,000	6,000	
4	2,426	2,426	2,426	SDCs (2 x 1,213)		2,426	2,426	2,426	
5	10	10	10	Miscellaneous		10	10	10	
6				FEMA Hazard Mitigation Funds		520,000	520,000	520,000	
7				City Storm Water Project Funds		180,000	180,000	180,000	
8									
9									
10	10,432	11,177	16,793	TOTAL RESOURCES		722,912	722,912	722,912	
11									
12				REQUIREMENTS					
13									
14				CAPITAL OUTLAY					
15	6,000	6,000	0	Master Plan Projects		700,000	700,000	700,000	
16	6,000	6,000	0	TOTAL CAPITAL OUTLAY		700,000	700,000	700,000	
17									
18									
19									
20									
21									
22									
23		5,177	16,793	OPERATING CONTINGENCY		22,912	22,912	22,912	
24									
25	4,432	////////	////////	Ending balance (prior years)		////////	////////	////////	
26	////////	0	0	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	
27	10,432	11,177	16,793	TOTAL REQUIREMENTS		722,912	722,912	722,912	
28									
29									
30									

2016/17 BUDGET

STREET FUND – RESOURCES (page 9)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 4 - Transfer from General Fund: This transfer has been reduced in this budget in order to retain additional operating funds in the General Fund. The Street Fund has a healthy cash balance.
- 5 – Transfer in from Building Reserve Fund: This is a new line item for FY 16/17 to cover any improvements to pavement areas associated with City Hall.
- 6 – FEMA Public Assistance Funds: This is a new line item for FY 16/17 that anticipates FEMA PA funds for street projects following the 2015 storm event.
- 7 - State gasoline tax: Calculation based on FY 14/15 and FY 15/16 performance.
- 8 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 9 - Driveway & Right-of-way fees: This line item has been reduced to a zero appropriation as all land use fees are appropriated in other funds. This line item will fall off in FY 17/18 and is kept currently for historical reporting purposes.
- 10 - Franchise fees (1/2): Franchise fees are paid by utilities for the use of our rights-of-way. Half of these fees go toward maintenance of the storm water drainage system since it helps preserve the streets and road rights-of-way. The other half goes to the Street Fund. Companies and agencies paying these fees are Charter Communications, Nehalem Telecommunications, Tillamook PUD , and Western Oregon Waste. For FY 15/16 this line item has underperformed as of budget creation, but an estimated total of 2.6% of total receipts is expected to be paid by fiscal year end, putting the revenue source above forecasted revenues. Total receipts received for FY 14/15 are within 1.6% of budgeted revenues for FY 16/17..
- 11 - City business licenses: Estimate based on review of current licensed businesses, and the known businesses that will return in FY 16/17 (67) and calculated to 44%; the other 56% are deposited into the General Fund.
- 12 – ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a

suitable street segment.

LB-20			RESOURCES				
			STREET FUND		CITY OF WHEELER		
Historical Data			Budget for Next Year 2016/2017				
Actual		Adopted Budget					
Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
Year 13/14	Year 14/15	15/16		Budget Officer	Budget Comm.	City Council	
				RESOURCE DESCRIPTION			
1	70,497	82,251	70,701	Available cash on hand	69,148	69,148	69,148
2	200	50	10	Prev. levied taxes est. to be received	5	5	5
3	300	300	300	Interest	350	350	350
4	3,000	3,000	0	Transferred IN from General Fund	0	0	0
	0	0	0	Transferred IN from Building Reserve Fund	7,500	7,500	7,500
	0	0	0	FEMA Public Assistance Funds	30,000	30,000	30,000
5							
6				Other Resources			
7	24,000	24,000	23,500	State gasoline tax	23,750	23,750	23,750
8	100	50	50	Miscellaneous	50	50	50
9	200	0	0	Driveway & Right of way fees	0	0	0
10	9,900	11,140	12,250	Franchise fees (1/2)	12,750	12,750	12,750
11	1,565	1,500	1,400	City business licenses (1/2)	1,745	1,745	1,745
12	50,000	50,000	50,000	ODOT SCA paving grant	50,000	50,000	50,000
13							
14							
15							
16							
17							
18							
19							
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21							
22							
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31							
32							
33							
34							
35							
36							
37							
38							
39							
40	159,762	172,291	158,211	TOTAL RESOURCES	195,298	195,298	195,298
41							

2016/17 BUDGET

PERSONAL SERVICES:

1 - Public Works Tech: 25% of the pay for the Public Works Tech's time, including a 1.4% cost of living increase July 1 (based on 2016 Q3, Q4, and 2017 Q1 Consumer Price Index inflation rate forecast average). As the Public Works Tech. has reached the terminus of traditional step increases, a new step has been budgeted for half the fiscal year if City Administration deems it appropriate based on performance.

2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement

- Health cost will remain at the 2016 increase of 7.8% over 2015 for the first 6 months of the FY, and increase by 2.5% for the second half of the FY.
- Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2016. These costs will increase in the first half of calendar year 2017 by 5.4%.
- Vision cost will remain at the 2016 increase of 6.33% over 2015 for the first 6 months of the FY, and remain flat for the second half of the FY.
- Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
- Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
- State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
- Misc. Payroll Expenses and Workers Compensation will be increasing 98.8% from \$2,905 in 15/16 to \$5,776 in 16/17. The City's insurer reports an overall adjustment of 7.2% of gross salary, while the City's insurance broker reports that the rate increase could be as low as 4%. City budget officer calculated an average of 5.6% to be used as the multiplier of gross salary.
- Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate is set at 12.46% of gross salary.

MATERIALS AND

SERVICES: See next page

CAPITAL OUTLAY:

18 - ODOT offers a Special Cities Allotment grant each year for smaller cities with street repair needs. The maximum amount of each grant is now \$50,000. Applications are due by August 1. We can use our street inventory and traffic counts to identify a suitable street segment.

19 - Misc. Capital Projects: Any street repair projects other than SCA projects. This has been increased to account for possible City Hall street surface improvements in FY 16/17..

20 - FEMA Public Assistance Projects: This is a new line item for FY 16/17 to account for any funds received from FEMA Public Assistance, and subsequent projects to City streets following the 2015 storm event.

TRANSFERRED TO OTHER FUNDS:

- 24 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 16/17 to maintain operating contingency.
- 25 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund, but has been reduced in FY 16/17 to maintain operating contingency.
- 26. Transfer to Park Fund: This is a new line item that is an annual transfer to facilitate Park area – City roadway interface maintenance.
- 27 - OECDD loan A06019 payment: The seven year loan for \$20,000 for tech study for Hemlock Street in which payment was concluded in FY 14/15.
- 36 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds.

	LB-30			REQUIREMENTS SUMMARY			
				STREET FUND			CITY OF WHEELER
	Historical Data				Budget for Next Year 2016/2017		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
				PERSONAL SERVICES			
1	11,673	12,198	13,390	Public Works Tech (25%)	13,578	13,578	13,578
2	375	403	363	Payroll Expenses Misc (WC)	761	761	761
3	690	732	1,668	Employee Retirement	1,692	1,692	1,692
4	1,825	1,805	1,924	Insurance	2,107	2,107	2,107
5	185	177	195	Medicare	197	197	197
6	750	756	830	Social Security	842	842	842
7	20	5	5	Unemployment	5	5	5
8	3,845	3,878	4,985	Payroll Expenses Total	5,604	5,604	5,604
9	15,518	16,076	18,375	TOTAL PERSONAL SERVICES	19,182	19,182	19,182
10							
11	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////
12				SEE ATTACHED DETAIL			
13							
14	24,650	23,650	23,270	TOTAL MATERIALS & SERVICES	23,090	23,090	23,090
15							
16							
17				CAPITAL OUTLAY			
18	50,000	50,000	50,000	ODOT SCA paving grant	50,000	50,000	50,000
19	10,000	20,000	20,000	Misc. capital projects	27,500	27,500	27,500
20				FEMA Public Assistance Projects	30,000	30,000	30,000
21	60,000	70,000	70,000	TOTAL CAPITAL OUTLAY	107,500	107,500	107,500
22							
23				TRANSFERRED TO OTHER FUNDS/DEBT			
24	2,000	2,000	0	Transfer to PW Equip Reserve Fund	0	0	0
25	3,000	3,000	0	Transfer to Buildings Reserve Fund	0	0	0
26	0	5,000	5,000	Transfer to Park Fund	5,000	5,000	5,000
27	3,255	3,255	0	OECDD loan A06019 payment	0	0	0
28	8,255	13,255	5,000	TOTAL TRANSFERS / DEBT	5,000	5,000	5,000
29							
30							
31							
32							
33							
34							
35		49,310	41,566	OPERATING CONTINGENCY	40,526	40,526	40,526
36							
37	51,339	////////	////////	Ending balance (prior years)	////////	////////	////////
38	////////	0	0	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0
39	159,762	172,291	158,211	TOTAL REQUIREMENTS	195,298	195,298	195,298
40							

2016/17 BUDGET

STREET FUND - MATERIALS AND SERVICES (page 11)

- 1 - Regular oper./maint.: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This is maintained at FY 15/16 levels based on line item performance.
- 2 - Street lights: State gasoline tax income covers this expenditure. This was reduced from FY 15/16 based on calculation of performance at 96% of last year's appropriation. This was rounded up 1% for budget functionality.
- 3 - Engineering: For any needed engineering on street projects. This has been maintained at historic funding levels for flexibility in the fund.
- 4 - Contract maintenance/services: For work the City has to contract out to have done, or equipment rental, including temporary labor. This has been slightly reduced for FY 16/17 based on past performance and need.
- 5 - Emergency maintenance: For repair of storm or other kind of damage. This has been maintained at historic funding levels for flexibility in the fund.
- 6 - Minor equipment: All operating funds have a line item for minor equipment. This has been maintained at historic funding levels for flexibility in the fund.
- 7 - Downtown maintenance: Replacement of light fixtures and minor maintenance items which are covered by the City business license fees. This has been maintained at historic funding levels for flexibility in the fund.
- 8 - Street sign project: These funds are available for installation of signs or other traffic/parking management materials. This has been increased by 50% for FY 16/17 due to anticipated needs.
- 9 - Admin fee to General Fund: The General Fund pays for the administration of the Street Department. This entails staff time from both the Office Assistant and the City Manager. This was kept at FY 15/16 levels based on performance and need.
- 10 - Temp Utility Worker: For summer help maintaining streets. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Park Fund for additional cost.

41								
42								
	LB-31				DETAILED REQUIREMENTS			
							CITY OF WHEELER	
					STREET FUND - MATERIALS & SERVICES			
	Historical Data					Budget for Next Year 2015/2016		
	Actual		Adopted Budget			Approved by	Adopted by	
	Second Preceding	First Preceding	This Year		Proposed by	Budget Comm.	City Council	
	Year 12/13	Year 13/14	14/15	REQUIREMENTS DESCRIPTION	Budget Officer			
				MATERIALS AND SERVICES				
1	4,500	4,000	3,500	Regular oper/maint	3,500	3,500	3,500	
2	4,900	4,900	4,980	Street lights	4,800	4,800	4,800	
3	750	750	750	Engineering	750	750	750	
4	4,000	4,000	4,000	Contract maintenance/services	3,500	3,500	3,500	
5	1,000	1,000	1,000	Emergency maintenance	1,000	1,000	1,000	
6	1,000	1,000	1,000	Minor equipment	1,000	1,000	1,000	
7	1,000	500	500	Downtown maintenance	500	500	500	
8	1,000	1,000	1,000	Street sign project	1,500	1,500	1,500	
9	1,000	1,000	1,040	Admin fee to General Fund	1,040	1,040	1,040	
10	5,500	5,500	5,500	Temp Utility Worker	5,500	5,500	5,500	
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35	24,650	23,650	23,270	TOTAL MATERIALS & SERVICES	23,090	23,090	23,090	
36								Page 11
37								
38								
39								

2016/17 BUDGET

WATER FUND – RESOURCES (page 12)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 7 - Water usage fees: Based on previous years' returns at 95% of anticipated collection with the forecast of \$2,000 in back receipts to be collected and \$2,000 in new account charges for FY 16/17. This levies a forecasted amount of \$120,887, rounded to \$121,000 for budget functionality.
- 8 - Change of account fees: The City charges \$15 to change ownership of a water account on its records. Based on FY 15/16 performance the City anticipates no more than 10 account changes in FY 16/17.
- 9 - Miscellaneous: All operating funds have a Miscellaneous resource line item.
- 10 - Connection fees: Estimated two new homes in the City.
- 11 - Permit & review fees: Fees to cover any City Engineer review of plans.

LB-20				RESOURCES			
				WATER FUND		CITY OF WHEELER	
	Historical Data				Budget for Next Year 2016/2017		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16	RESOURCE DESCRIPTION	Budget Officer	Budget Comm.	City Council
1	61,185	61,185	60,066	Available cash on hand	69,250	69,250	69,250
2	500	100	375	Interest	330	330	330
3							
4							
5							
6				Other Resources			
7	125,000	121,000	123,000	Water usage fees	121,000	121,000	121,000
8	150	150	120	Change of account fees	150	150	150
9	100	100	100	Miscellaneous	100	100	100
10	500	500	500	Connection fees (2 x 250)	500	500	500
11	450	450	450	Permit & review fees	450	450	450
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36	187,885	183,485	184,611	TOTAL RESOURCES	191,780	191,780	191,780

2016/17
BUDGET

WATER FUND – EXPENDITURES (page 13)

PERSONAL SERVICES:

1 - Public Works Tech: 35% of the pay for the Public Works Tech's time, including a 1.4% cost of living increase July 1 (based on 2016 Q3, Q4, and 2017 Q1 Consumer Price Index inflation rate forecast average). As the Public Works Tech. has reached the terminus of traditional step increases, a new step has been budgeted for half the fiscal year if City Administration deems it appropriate based on performance.

2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement

- Health cost will remain at the 2016 increase of 7.8% over 2015 for the first 6 months of the FY, and increase by 2.5% for the second half of the FY.
- Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2016. These costs will increase in the first half of calendar year 2017 by 5.4%.
- Vision cost will remain at the 2016 increase of 6.33% over 2015 for the first 6 months of the FY, and remain flat for the second half of the FY.
- Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
- Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
- State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
- Misc. Payroll Expenses and Workers Compensation will be increasing 98.8% from \$2,905 in 15/16 to \$5,776 in 16/17. The City's insurer reports an overall adjustment of 7.2% of gross salary, while the City's insurance broker reports that the rate increase could be as low as 4%. City budget officer calculated an average of 5.6% to be used as the multiplier of gross salary.
- Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate is set at 12.46% of gross salary.

MATERIALS AND SERVICES: See next page.

CAPITAL OUTLAY:

18 – Misc. capital projects: No capital projects planned for FY 16/17.

TRANSFERRED TO OTHER FUNDS:

22 - Transfer to Water Cap. Imp. Fund: As the Water Capital Improvement Fund is better funded for the long term progression of City solvency, this transfer has been maintained at the reduced amount established in FY 15/16.

23 - Transfer to PW Equip Reserve Fund: This is an annual transfer to build up this fund. This has been reduced in FY 16/17 as City priorities are higher in the Water Fund.

24 - Transfer to Buildings Reserve Fund: This is an annual transfer to build up this fund. It has been reduced to 16.6% of its normal transfer amount as contingency maintenance in the Water Fund is a higher priority for FY 16/17.

25. Transfer to Park Fund: This is a new line item created to facilitate any water related requirements for City Park areas.

33 - **OPERATING CONTINGENCY:** Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds, and maintain higher amounts when possible in key operating funds.

LB-30		REQUIREMENTS SUMMARY						Page 13
				WATER FUND		CITY OF WHEELER		
Historical Data			Budget for Next Year 2016/2017					
Actual		Adopted Budget						
Second Preceding	First Preceding	This Year			Proposed by	Approved by	Adopted by	
Year 13/14	Year 14/15	15/16			Budget Officer	Budget Comm.	City Council	
REQUIREMENTS DESCRIPTION								
PERSONAL SERVICES								
1	16,342	17,077	18,746	Public Works Tech (35%)	19,009	19,009	19,009	
2	525	564	508	Misc. Payroll expenses (WC)	1,065	1,065	1,065	
3	950	1,025	2,336	Employee Retirement	2,369	2,369	2,369	
4	2,525	2,527	2,718	Insurance	2,951	2,951	2,951	
5	250	250	272	Medicare	276	276	276	
6	1,025	1,058	1,162	Social Security	1,179	1,179	1,179	
7	25	5	5	Unemployment	5	5	5	
8	5,300	5,429	7,001	Total Payroll Expenses	7,845	7,845	7,845	
9	21,642	22,506	25,747	TOTAL PERSONAL SERVICES	26,854	26,854	26,854	
10								
11	////////	////////	////////	MATERIALS AND SERVICES	////////	////////	////////	
12				SEE ATTACHED DETAIL				
13								
14	94,335	94,115	103,222	TOTAL MATERIALS & SERVICES	99,743	99,743	99,743	
15								
16				CAPITAL OUTLAY				
17								
18	0	0	0	Misc capital projects	0			
19	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	
20								
21				TRANSFERRED TO OTHER FUNDS				
22	5,000	5,000	2,000	Transfer to Water Cap. Imp. Fund	2,000	2,000	2,000	
23	3,000	3,000	3,000	Transfer to PW Equip Reserve Fd	1,000	1,000	1,000	
24	15,000	15,000	7,500	Transfer to Buildings Reserve Fund	2,500	2,500	2,500	
25			1,500	Transfer to Park Fund	1,500	1,500	1,500	
26	23,000	23,000	14,000	TOTAL TRANSFERS	7,000	7,000	7,000	
27								
28								
29								
30								
31								
32								
33		43,864	41,642	OPERATING CONTINGENCY	58,183	58,183	58,183	
34								
35	48,908		////////	Ending balance (prior years)	////////	////////	////////	
36	////////	////////	0	Unappropriated ending fund balance	0	0	0	
	187,885	183,485	184,611	TOTAL REQUIREMENTS	191,780	191,780	191,780	

2016/17
BUDGET

WATER FUND - EXPENDITURES - MATERIALS AND SERVICES (page 14)

- 2 - Regular oper./maint.: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. Maintaining at FY 15/16 levels based on current year performance.
- 3 - Testing: For testing supplies and required monthly and other periodic water tests done at a lab. Maintaining at FY 15/16 based on \$384 annual testing costs. Major testing that is not annual was performed in FY 14/15, and not scheduled for upcoming budget cycle.
- 4 - Utilities: Electricity building and reservoirs, two phone lines for the computer, and the cell phone. FY 16/17 estimate based off of annual forecasted use at \$3,703, increased by 7% for contingency and rate increases which represent the highest bills in FY 15/16 for each utility charge.
- 5- Dept. mtgs./classes: For meetings and classes for the Public Works Superintendent. This was reduced based off of FY 14/15 and FY 15/16 performance.
- 6 - Contract maintenance/services: For work the City has to contract out to have done, for equipment rental, or for temporary labor. Maintaining at FY 15/16 levels based on past performance.
- 7 - Engineering: For any engineering for minor water projects. Maintaining at FY 15/16 levels for work that was not done in current budget cycle.
- 8 - Emergency maintenance: For any emergency work the City has to do that requires using outside contractors.
- 9 - Minor equipment: All operating funds have a line item for minor equipment.
- 10 - RR crossing fees: Annual fees for the water main crossings at Spruce and Rorvik, \$123.50 each. 3% increase for FY 16/17.
- 11 - Admin fee to General Fund: This is a payment to the General Fund for Administrative Services performed by that Fund. It includes 10% of the City Manager's pay and benefits; 50% of the Office Manager's pay and benefits; 50% of Office Supplies, Audit, and City Hall utilities; and a share of the cost of a financial software package Maintenance/Support. It has been maintained at FY 15/16 levels based on need and performance.
- 12 - Well operations & maintenance: We pay some of the expenses, such as water testing, and Manzanita pays most. We also have an agreement with Manzanita that has its staff doing the majority of the work. In February we compare what we have both spent and how much we owe based on the formulas in the agreement. We have owed Manzanita in all past years. This has been reduced by 6% based on FY 15/16 performance.
- 13 - Water Billing Software Maintenance / Update Fee: Necessary for the ongoing use and updates of our water billing system. This increases an average of \$65.00 per year for the last four fiscal years. This was added to the actual cost of \$928.00 for FY 15/16.
- 14 - Temp. Utility Worker: For summer help maintaining the water system. Estimated \$18.00 per hour total cost during the

period between May and October. See Storm Water Drainage Fund, Street Fund, and Park Fund for additional cost.

- 15 – Remote computer backup: Off-site backup of all City hard drives. This is set at \$120 monthly and then split between the General Fund and Water Fund.
- 16 – Postage meter and supplies: Lease fees for postage meter, and funds for postage. Estimated to be at \$724 based on vendor rates for the year with small contingency.
- 17. - Legal: The City may require legal consultation with water related matters during FY 16/17. These are anticipated to be contractual in nature and thus the expenditure has been reduced for FY 16/17.

	LB-31			DETAILED REQUIREMENTS		CITY OF WHEELER	
				WATER FUND - MATERIALS & SERVICES			
	Historical Data				Budget for Next Year 2016/2017		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
1				MATERIALS AND SERVICES			
2	5,000	5,000	7,000	Regular oper/maint	7,000	7,000	7,000
3	1,000	1,200	500	Testing	500	500	500
4	3,000	3,500	3,975	Utilities	3,975	3,975	3,975
5	1,000	1,000	500	Dept. mtgs/classes	500	500	500
6	7,500	7,000	6,000	Contract maintenance/services	6,000	6,000	6,000
7	1,000	1,000	2,000	Engineering	2,000	2,000	2,000
8	1,000	1,000	1,000	Emergency maintenance	1,000	1,000	1,000
9	1,000	1,000	1,000	Minor equipment	1,000	1,000	1,000
10	225	239	247	RR crossing fees	255	255	255
11	52,000	52,000	54,600	Admin fee to General Fund	54,600	54,600	54,600
12	16,000	15,240	17,000	Well operations & maintenance	16,000	16,000	16,000
13	500	866	940	Water billing software maint./update fee	993	993	993
14	3,500	3,500	3,500	Temp Utility Worker	3,500	3,500	3,500
15	770	730	720	Remote computer backup	720	720	720
16	840	840	740	Postage Meter and Supplies (50%)	700	700	700
17			3,500	Legal	1,000	1,000	1,000
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35	94,335	94,115	103,222	TOTAL MATERIALS & SERVICES	99,743	99,743	99,743

2016/17 BUDGET

WATER CAPITAL IMPROVEMENTS FUND – RESOURCES (page 15)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transfer from Water Fund: As the Water Capital Improvement Fund is better funded for the long term progression of City solvency, this transfer has been maintained at the reduced transfer established in FY 15/16.
- 4 – Water Account Capital Improvement Surcharge: The City plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 16/17. These improvements will be paid to Manzanita by way of a surcharge on water receipts when the project is initiated.
- 7 - SDCs (2 x \$3,670): Estimate two new homes in the City.
- 8 - Miscellaneous: All operating funds have a Miscellaneous resource line item.

2016/17 BUDGET

WATER CAPITAL IMPROVEMENTS FUND – EXPENDITURES (page 16)

MATERIALS AND SERVICES

- 1 – Water Master Plan: This project has been concluded in FY 14/15.
2. – Admin. Fee to the General Fund: The General Fund pays for the administration of any Water Capital Improvements. This line item was added for FY 15/16 as it is anticipated that 25% of the City Managers time will be spent working on capital improvement projects with the completion of the Water Master Plan update. This fee was kept consistent with FY 15/16 fees from the Water Capital Improvement Fund as significant increases in administrative cost are not anticipated.

CAPITAL OUTLAY

- 6 - Misc capital projects: The Master Plan update will identify needed projects. When the update is completed, funds are available for projects such as replacing galvanized to brass water connections at the south end of the city.
7. Water Account Capital Improvement Surcharge Project: The City plans on initiating payments to Manzanita for Capital Improvements to the shared water system in FY 15/16. These improvements will be paid to Manzanita by way of a surcharge on water receipts if the project is initiated.

TRANSFERRED TO OTHER FUNDS

- 11- Transfer to Park Fund: This line item was added for FY 15/16 to provide for any water capital improvement related project, labor or service needed in maintaining City Parks.
- 21 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year.

	LB-30			REQUIREMENTS SUMMARY			
				WATER CAPITAL IMPROVEMENTS FUND			CITY OF WHEELER
	Historical Data				Budget for Next Year 2016/2017		
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
				MATERIALS AND SERVICES			
1	30,000	15,000	0	Water Master Plan	0	0	0
2			13,960	Admin. Fee to General Fund	13,960	13,960	13,960
3	30,000	15,000	13,960	TOTAL MATERIALS & SERVICES	13,960	13,960	13,960
4							
5				CAPITAL OUTLAY			
6	50,000	0	0	Misc capital projects	0		0
7			11,000	Water Acct. Cap. Imp. Surcharge Project	11,000	11,000	11,000
8	50,000	0	11,000	TOTAL CAPITAL OUTLAY	11,000	11,000	11,000
9							
10				TRANSFERRED TO OTHER FUNDS			
11			1,500	Transfer to Park Fund	1,500	1,500	1,500
12	0	0	1,500	TOTAL TRANSFERS	1,500	1,500	1,500
13							
14							
15							
16							
17							
18							
19							
20							
21	62,055	72,055	71,078	OPERATING CONTINGENCY	72,000	72,000	72,000
22							
23	55,000	///////	///////	Ending balance (prior years)	///////	///////	///////
24	///////	83,721	67,541	Unappropriated ending fund balance	81,289	81,289	81,289
	197,055	170,776	165,079	TOTAL REQUIREMENTS	179,749	179,749	179,749

2016/17 BUDGET

PARK FUND – RESOURCES (page 17)

- 1 - Available cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Prev. levied taxes est. to be received: Delinquent property taxes anticipated to be collected in this fiscal year; estimate based on history.
- 3 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 4 - Transfer IN from Street Fund: This is a line item established in FY 15/16 that is an annual transfer to facilitate Park area – City roadway interface maintenance.
- 5 - Transferred IN from the General Fund: This transfer is needed for the operation of the Park Fund, as it does not have a significant revenue source of its own.
6. - Transfer IN from Water Capital Improvement Fund: This line item was added in FY 15/16 to provide for any water capital improvement related project, needed in maintaining City Parks.
7. - Transfer IN from Water Fund: This line item was added in FY 15/16 to facilitate any general water related requirements for City Park areas.
- 8 – Bot’s Marsh Park Public Interest Fund: This was a line item created for the Bot’s Marsh Park Project in FY 14/15. As the project is not going forward at this time there are no projected revenues and this line item is kept for historical reporting purposes until it falls off in FY 18/19.
- 13 - Miscellaneous: All operating funds have a ‘Miscellaneous’ resource line item.
- 14 - MAP grant (WF Park): Annual grant from Oregon State Marine Board. The City is required to match it. Funds are used for maintenance of the transient tie-up float, restrooms, and other facilities at Waterfront Park. As of budget creation, the Oregon State Marine Board is reporting a reduced amount of revenue for FY 16/17 based on transient tie-up float dimensions. City Administration is working with the Oregon State Marine Board to verify correct measurements.
- 15 - Donations for Park Comm. Work: The Park Committee solicits donations for work to be done in both parks. See ‘Park Comm. Exp. (from donations),’ line 19, in Expenditures.
- 16 – FEMA Public Assistance FUNDS: FEMA Public Assistance Funds: This is a new line item for FY 16/17 that anticipates FEMA PA funds for park restoration projects following the 2015 storm event.

	LB-20			RESOURCES				
				PARK FUND			CITY OF WHEELER	
	Historical Data			Budget for Next Year 2016/2017				
	Actual		Adopted Budget					
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by	
	Year 13/14	Year 14/15	15/16	RESOURCE DESCRIPTION	Budget Officer	Budget Comm.	City Council	
1	11,529	2,684	6,353	Available cash on hand	12,469	12,469	12,469	
2	250	100	15	Prev. levied taxes est. to be received	15	15	15	
3	100	48	75	Interest	110	110	110	
4		5,000	5,000	Transferred in from Street Fund	5,000	5,000	5,000	
5	19,000	19,000	17,000	Transferred in from General Fund	17,000	17,000	17,000	
6			1,500	Transferred in from Water C. Improvement Fund	1,500	1,500	1,500	
7			1,500	Transferred in from Water Fund	1,500	1,500	1,500	
8	0	15,000	0	Bott's Marsh Park Public Interest Fund	0	0	0	
9								
11								
12				Other Resources				
13	150	175	175	Miscellaneous	175	175	175	
14	2,700	2,900	2,900	MAP grant (WF Park)	2,700	2,700	2,700	
15	250	150	100	Donations for Park Comm work	150	150	150	
16				FEMA Public Assistance Funds	5,000	5,000	5,000	
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
	33,979	45,057	34,618	TOTAL RESOURCES	45,619	45,619	45,619	

2016/17 BUDGET

PARK FUND – EXPENDITURES (page 18)

PERSONAL SERVICES:

- 3 - Public Works Tech: 15% of the pay for the Public Works Tech's time including a 1.4% cost of living increase July 1 (based on 2016 Q3, Q4, and 2017 Q1 Consumer Price Index inflation rate forecast average). As the Public Works Tech. has reached the terminus of traditional step increases, a new step has been budgeted for half the fiscal year if City Administration deems it appropriate based on performance.
- 2,3,4,5,6,7 - Payroll expenses: Payroll costs and employee benefits for the Public Works Tech. The payroll costs are Social Security, Medicare, State unemployment insurance, and workers comp insurance. The benefits are health, dental, vision, life insurance, AD&D insurance, and PERS retirement
- Health cost will remain at the 2016 increase of 7.8% over 2015 for the first 6 months of the FY, and increase by 2.5% for the second half of the FY.
 - Dental cost will be remaining flat for the first half of the FY in accordance with the budgeted 5.4% increase beginning in calendar year 2016. These costs will increase in the first half of calendar year 2017 by 5.4%.
 - Vision cost will remain at the 2016 increase of 6.33% over 2015 for the first 6 months of the FY, and remain flat for the second half of the FY.
 - Medicare cost is based off an estimate of 1.45% of gross pay for Public Works Tech.
 - Social Security cost is calculated at 6.2% of total wage level for Public Works Tech.
 - State Unemployment Insurance is a marginal item and budgeted accordingly under "Unemployment".
 - Misc. Payroll Expenses and Workers Compensation will be increasing 98.8% from \$2,905 in 15/16 to \$5,776 in 16/17. The City's insurer reports an overall adjustment of 7.2% of gross salary, while the City's insurance broker reports that the rate increase could be as low as 4%. City budget officer calculated an average of 5.6% to be used as the multiplier of gross salary.
 - Employee Retirement: This line item was adjusted from 6% in FY 14/15 to 12.6% in accordance with State requirements for FY 15/16. For FY 16/17 the rate is set at 12.46% of gross salary.

MATERIALS AND SERVICES:

- 15 – Veh./equipment oper./maint: Expenses for fuel and maintenance, vehicles and equipment, materials, and general operating expenses. This has been reduced based on FY 15/16 performance.
- 16- Minor equipment: All operating funds have a line item for minor equipment. This has been maintained with FY 15/16 funding levels for known needed equipment.
- 17 - WFP - materials & services: Property insurance for the restroom building and the dock, electricity for restroom building, restroom supplies, and miscellaneous supplies and gardening supplies for Waterfront Park. This year there are no insurance premiums due. This is being maintained with FY 15/16 funding levels based on need and current fiscal year performance.
- 18- UP - materials & services: Includes a portable restroom for 6 months (May - October, estimated to be \$120 per month), electricity (\$19 when not being used, more if it used) for the Upper Park, and other expenses, including gardening expenses. Increasing as there are anticipated projects for the Upper Park play ground in FY 16/17.
- 19 - Park Comm. exp. (from donations): Expenses approved by the Park Committee for work at either park.

- 20 - Temp Utility Worker: For summer help maintaining the parks. Estimated \$18.00 per hour total cost during the period between May and October. See Storm Water Drainage Fund, Water Fund, and Street Fund for additional cost.
- 21 - Admin fee to General Fund: The General Fund pays for the administration of the Parks Department. This entails staff time from both the Office Manager and the City Manager.
- 22 – Bot’s Marsh Park Fund: This was a line item created for the Bot’s Marsh Park Project in FY 14/15. As the project is not going forward at this time there are no projected revenues and this line item is kept for historical reporting purposes until it falls off in FY 18/19.
- 23 – Miscellaneous: This is a placeholder that can be used for any other park-related materials expenses.
- 24 - FEMA Public Assistance Projects: This is a new line item for FY 16/17 that anticipates FEMA PA fund expenditure for park restoration projects following the 2015 storm event.
- 35 - OPERATING CONTINGENCY: Money for emergencies and unexpected expenses. If we receive all the money we budget to receive, and spend all we budget to spend, this is the amount that will be the cash on hand to start the following year. We strive to have at least a 10% contingency in all operating funds.

LB-30				REQUIREMENTS SUMMARY			Page 18
				PARK FUND			CITY OF WHEELER
	Historical Data			Budget for Next Year 2016/2017			
	Actual		Adopted Budget				
	Second Preceding	First Preceding	This Year		Proposed by	Approved by	Adopted by
	Year 13/14	Year 14/15	15/16	REQUIREMENTS DESCRIPTION	Budget Officer	Budget Comm.	City Council
				PERSONAL SERVICES			
1	7,004	7,319	8,034	Public Works Tech (15%)	8,147	8,147	8,147
2	225	225	218	Misc. Payroll expenses (WC)	457	457	457
3	415	439	1,001	Employee Retirement	1,016	1,016	1,016
4	1,090	1,090	1,155	Insurance	1,265	1,265	1,265
5	110	110	117	Medicare	119	119	119
6	440	454	498	Social Security	506	506	506
7	15	5	5	Unemployment	5	5	5
8	2,295	2,323	2,994	Total Payroll Expenses	3,368	3,368	3,368
9	9,299	9,642	11,028	TOTAL PERSONAL SERVICES	11,515	11,515	11,515
10				MATERIALS AND SERVICES			
11							
12	1,040	1,040	1,290	Veh/equipment oper/maint	1,000	1,000	1,000
13	100	100	850	Minor equipment	850	850	850
14	5,500	5,000	5,000	WFP - materials & services	5,000	5,000	5,000
15	2,850	2,850	2,850	UP - materials & services	6,000	6,000	6,000
16	250	150	150	Park Comm exp (from donations)	150	150	150
17	6,200	6,200	6,200	Temp Utility Worker	6,200	6,200	6,200
18	500	500	500	Admin fee to General Fund	500	500	500
19		14,400	0	Bott's Marsh Park Development	0	0	0
20	150	175	175	Miscellaneous	125	125	125
21				FEMA Public Assistance Projects	5,000	5,000	5,000
22	16,590	30,415	17,015	TOTAL MATERIALS & SERVICES	24,825	24,825	24,825
23				CAPITAL OUTLAY			
24							
25							
26	0	0	0	TOTAL CAPITAL OUTLAY	0		0
27				TRANSFERRED TO OTHER FUNDS			
28							
29							
30	0	0	0	TOTAL TRANSFERS	0		0
31							
32		5,000	6,575	OPERATING CONTINGENCY	9,279	9,279	9,279
33							
34	8,090	////////	////////	Ending balance (prior years)	////////	////////	////////
35	////////	////////	0	Unappropriated ending fund balance	0	0	0
36	33,979	45,057	34,618	TOTAL REQUIREMENTS	45,619	45,619	45,619

2016/17 BUDGET

BUILDINGS RESERVE FUND – RESOURCES (page 19)

- 1 - Cash on hand: Amount left over from current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transfer IN from General Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. It is anticipated that it will be reinstated in upcoming budget cycles and will remain as a line item in the budget as such.
- 4 - Transfer IN from Storm Water Dr. Fund: This is an annual transfer to accumulate money in this fund. City Hall constitutes the central operations facility for Public Works. It has been reduced for FY 16/17 due to the balance of needs in both funds.
- 5 - Transfer IN from Street Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the Street Fund.
- 6 - Transfer IN from Water Fund: This is an annual transfer in order to accumulate money in this fund. City Hall constitutes the central operations facility for Public Works. This has been reduced in FY 16/17 to maintain a healthy contingency in the Water Fund as operating funds are the City's highest priority.
- 7 - Miscellaneous: Most funds have a 'Miscellaneous' resource line item.
- 8 - Grants, donations, loans: This line item is a 'place holder' in case we receive any of the three.

BUILDINGS RESERVE FUND – REQUIREMENTS

- 14 - Outside services: For services that may be required for the proposed ADA renovation project of City Hall.
- 15 - Materials: For any materials that may be required for minor maintenance projects around City Hall.
- 16 – Engineering Services: Engineering for the proposed ADA renovation project of City Hall, including funds for a feasibility study.
- 20 - City Hall improvements: For the proposed ADA renovation project of City Hall.

TRANSFERRED TO OTHER FUNDS

24. Transfer to Street Fund: This is a new line item for FY 16/17 to cover any improvements to pavement areas associated with City Hall.

28 - Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year. However we are budgeting to be able to spend nearly all of it in case we need to provide a grant match.

LB-11	This fund is authorized by ORS 294.525 and was continued by Resolution No. 2009-07, on 4/21/09 for the following specified purposes: personal services, materials and services, and capital outlay to renovate and/or construct City buildings			RESERVE FUND			
				RESOURCES AND REQUIREMENTS		This reserve fund will be reviewed to be continued or abolished.	
						Review Year: 2019	
				BUILDINGS RESERVE FUND			
	Historical Data					CITY OF WHEELER	
	Actual		Adopted Budget			Budget for Next Year 2016/2017	
	Second Preceding	First Preceding	This Year	DESCRIPTION OF			
	Year 13/14	Year 14/15	15/16	RESOURCES AND REQUIREMENTS	Proposed by	Approved by	Adopted by
					Budget Officer	Budget Comm.	City Council
				RESOURCES			
1	58,684	58,801	76,560	Cash on hand	96,108	96,108	96,108
2	100	50	373	Interest	450	450	450
3	0	0	0	Transfer IN from General Fund	0	0	0
4	1,000	1,000	1,000	Transfer IN from Storm Water Dr Fund	500	500	500
5	3,000	3,000	0	Transfer IN from Street Fund	0	0	0
6	15,000	15,000	7,500	Transfer IN from Water Fund	2,500	2,500	2,500
7	500	500	500	Miscellaneous	500	500	500
8	1,000	1,000	1,000	Grants, donations, loans	1,000	1,000	1,000
9	79,284	79,351	86,933	TOTAL RESOURCES	101,058	101,058	101,058
10							
11				REQUIREMENTS			
12							
13				MATERIALS AND SERVICES			
14	2,500	2,500	2,500	Outside services	2,500	2,500	2,500
15	1,000	1,000	1,000	Materials	1,000	1,000	1,000
16	20,000	20,000	20,000	Engineering	20,000	20,000	20,000
17	23,500	23,500	23,500	TOTAL MATERIALS AND SERVICES	23,500	23,500	23,500
18							
19				CAPITAL OUTLAY			
20	50,000	50,000	50,000	City Hall improvements	50,000	50,000	50,000
21	50,000	50,000	50,000	TOTAL CAPITAL OUTLAY	50,000	50,000	50,000
22							
23				TRANSFERRED TO OTHER FUNDS			
24				Transfer to Street Fund	7,500	7,500	7,500
25							
26							
27	5,784	////////	////////	Ending balance (prior years)	////////	////////	////////
28	////////	5,851	13,433	RESERVED FOR FUTURE EXPENDITURE	20,058	20,058	20,058
29	79,284	79,351	86,933	TOTAL REQUIREMENTS	101,058	101,058	101,058

2016/17 BUDGET

PUBLIC WORKS EQUIPMENT RESERVE FUND – RESOURCES (page 20)

- 1 - Cash on hand: Amount left over from the current fiscal year to start the new fiscal year.
- 2 - Interest: Interest earned on deposits in our checking account as well as our LGIP account.
- 3 - Transferred IN from General Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 4 - Transferred IN from Water Fund: This is an annual transfer in order to accumulate money in this fund.
- 5 - Transferred IN from Storm Water Drainage Fund: This is an annual transfer in order to accumulate money in this fund.
- 6 - Transferred IN from Street Fund: This transfer is temporarily suspended this year in order to retain additional operating funds in the General Fund. The public works funds are providing contributions to this fund.
- 7 - Miscellaneous: Most funds have a 'Miscellaneous' resource line item.

PUBLIC WORKS EQUIPMENT RESERVE FUND – REQUIREMENTS

- 14 - Equipment: These funds can be used to address Public Works equipment replacement needs if necessary. There are anticipated expenditure in FY 16/17 exceeding FY 15/16 appropriations so the line item has been increased.
- 22 - Reserved for Future Expenditure: The purpose of a reserve fund is to accumulate money for spending in a future year.

2014/2015														
LB-40														
PERSONAL SERVICES SUMMARY 2014/2015														
		total	Detailed Salary			Detailed Salary			Detailed Salary			Detailed Salary		
	Position Description	salary	page	line	amount	page	line	amount	page	line	amount	page	line	amount
					Stormwater Fund			Street Fund			Water Fund			Park Fund
	1 Public Works Tech	54,312	7	1	13,578 25%	10	1	13,578 25%	13	1	19,009 35%	17	1	8,147 15%
					General Fund									
	1 City Manager	58,020	2	1										
	2 Office Assist.	45,126	2	2										
	Total	157,458												